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Dated: 27 April 2005

Signature:

(Anthony R. Laurentiano)

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Docket No.: TOW-099US
(PATENT)

IN THE UNITED STATES PATENT OFFICE AS DESIGNATED OFFICE (DO/US)

In re Patent Application of:

Seiji Sugiura *et al.*

International Application No.: PCT/JP03/13756

International Filing Date: 28 October 2003

Application No.: NEW APPLICATION

Art Unit: N/A

Filed: Concurrently Herewith

Examiner: Not Yet Assigned

For: FUEL CELL

FIRST PRELIMINARY AMENDMENT

MS PCT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Amendments to the Abstract begin on page 8 of this paper.

Remarks/Arguments begin on page 9 of this paper.